

Aurora  
CITY

2008  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Aurora City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 4, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 4, 2007 for all budgetary funds.

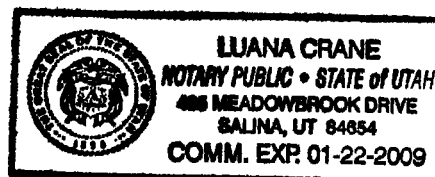
Signed:

Ruth Zuman  
(Budget Officer)

Subscribed and sworn to this 10<sup>th</sup> day

of July, 2007.

Luana Crane  
(Notary Public)



AURORA CITY - Fiscal 2008 Budgets

		<b>GENERAL FUND REVENUES</b>		
<b>Acct #</b>	<b>Source of Revenues</b>	<b>Actual 2006</b>	<b>2007 Estimated</b>	<b>2008 Budget</b>
<b>3100</b>	<b>TAXES</b>			
3110	PROPERTY TAXES - CURRENT	\$36,557.67	\$42,535.00	\$38,613.91
3120	PROPERTY TAXES - PRIOR YR	\$1,021.90	\$1,235.00	\$1,200.00
3130	SALES TAXES	\$115,351.93	\$133,000.00	\$135,000.00
3140	FRANCHISE TAXES	\$838.10	\$1,200.00	\$1,200.00
3165	MOTOR CARRIER TAX	\$784.99	\$600.00	\$600.00
3170	FEE-IN-LIEU OF PROPERTY TAXES	\$13,643.33	\$9,500.00	\$9,500.00
<b>3200</b>	<b>LICENSES AND PERMITS</b>			
3210	BUSINESS LICENSES	\$928.00	\$940.00	\$950.00
3225	ANIMAL LICENSES	\$1,610.85	\$1,825.00	\$1,800.00
<b>3300</b>	<b>INTERGOVERNMENTAL REVENUES</b>			
3340	STATE/COUNTY GRANT	\$4,000.00	\$34,685.07	\$0.00
3356	CLASS C ROAD	\$41,616.50	\$42,000.00	\$44,000.00
3358	LIQUOR CONTROL	\$366.38	\$440.00	\$440.00
<b>3400</b>	<b>CHARGES FOR SERVICES</b>			
3470	PARK RENT	\$740.00	\$200.00	\$200.00
3480	CEMETERY (Grave Openings)	\$1,200.00	\$1,500.00	\$1,200.00
<b>3500</b>	<b>FINES AND FORFEITURES</b>	\$13,529.25	\$12,900.00	\$12,900.00
<b>3600</b>	<b>MISCELLANEOUS REVENUE</b>			
3610	INTEREST: Gen Fund (excl Class C)	\$11,812.91	\$15,000.00	\$10,000.00
3610	INTEREST: Class C Road Funds	\$8,402.13	\$10,000.00	\$12,500.00
3640	SALE OF FIXED ASSETS	\$7,600.00	\$200.00	
3670	SALE OF BONDS			
3690	OTHER	\$1,861.82	\$3,000.00	\$2,500.00
3692	Flagpole Project	\$80.00		
3693	Beautification Project			
<b>3800</b>	<b>CONTRIBUTIONS &amp; TRANSFERS</b>			
3890	APPROP FROM GEN FUND RESERVE	\$8,195.26	\$41,640.00	\$675.00
3820	Transfer from Capital Project		\$13,300.00	
3894	APPROP FROM CLASS C ROAD RESERVE			
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$270,141.02</b>	<b>\$365,700.07</b>	<b>\$273,278.91</b>

AURORA CITY - Fiscal 2008 Budgets

		<b>GENERAL FUND EXPENDITURES</b>		
<b>Acct #</b>	<b>Nature of Expenditure</b>	<b>Actual 2006</b>	<b>2007 Estimated</b>	<b>2008 Budget</b>
<b>4100</b>	<b>GENERAL GOVERNMENT</b>			
4121	JUSTICE COURT	\$13,683.87	\$14,600.00	\$14,650.00
4111	CITY COUNCIL & MAYOR	\$19,566.36	\$22,550.00	\$25,350.00
4111	ADMINISTRATION	\$11,206.10	\$15,050.00	\$15,500.00
4141	AUDITOR	\$3,000.00	\$3,050.00	\$3,250.00
4143	TREASURER	\$1,687.12	\$2,200.00	\$2,300.00
4144	RECORDER	\$6,638.54	\$6,700.00	\$7,150.00
4145	ATTORNEY	\$472.50	\$1,000.00	\$1,500.00
4151	SUPPLIES & MATERIALS	\$3,437.25	\$2,600.00	\$2,500.00
4152	INSURANCE	\$11,748.43	\$13,000.00	\$14,000.00
4170	ELECTIONS	\$1,501.24	\$100.00	\$1,000.00
4180	PLANNING & ZONING	\$65.70	\$200.00	\$200.00
<b>4200</b>	<b>PUBLIC SAFETY</b>			
4210	POLICE DEPT. OPERATIONS	\$10,940.64	\$20,800.00	\$20,000.00
4220	FIRE DEPT. OPERATIONS	\$9,859.76	\$50,930.00	\$18,238.91
4253	ANIMAL CONTROL	\$3,594.39	\$4,250.00	\$4,500.00
<b>4400</b>	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	STREETS	\$17,815.25	\$21,700.00	\$21,200.00
4415	CLASS C ROAD EXPENDITURE	\$38,569.33	\$16,000.00	\$10,000.00
4440	SHOP / BUILDINGS	\$3,556.82	\$5,100.00	\$5,000.00
<b>4510</b>	<b>PARKS</b>	\$25,231.27	\$32,700.00	\$28,000.00
4530	RECREATION DIRECTOR	\$13,235.67	\$13,500.00	\$14,000.00
<b>4590</b>	<b>CEMETERY</b>	\$12,066.48	\$11,850.00	\$12,000.00
<b>4810</b>	<b>TRANSFERS TO CAPITAL PROJECTS</b>			
	Land Purchase/City Building	\$3,415.00	\$28,215.00	\$6,440.00
	Fire Equipment	\$10,000.00	\$21,605.07	
	Fire Truck	\$15,000.00	\$5,000.00	
	Park/Cemetery Improvement		\$7,000.00	
	Vehicle & Equipment Purchases	\$10,000.00	\$10,000.00	
	Police			
	Beautification Project	\$12,400.00		
4871	Appropriated Increase in Class C Road Balance	\$11,449.30	\$36,000.00	\$46,500.00
4880	Appropriated Increase in General Fund Balance			
<b>TOTAL EXPENDITURES</b>		<b>\$270,141.02</b>	<b>\$365,700.07</b>	<b>\$273,278.91</b>

AURORA CITY - Fiscal 2008 Budgets

ENTERPRISE FUND				
Acct #	Description	Actual 2006	2007 Estimated	2008 Budget
<b>OPERATING REVENUES:</b>				
	CHARGES FOR SERVICES			
	CULINARY WATER SALES	\$100,367.79	\$96,000.00	\$96,000.00
	WASTEWATER (SEWER) FEES	\$96,834.61	\$94,000.00	\$94,000.00
	WASTE (TRASH) COLLECTION	\$29,613.48	\$28,000.00	\$28,000.00
	WASTE DISPOSAL (LANDFILL FEES)	\$23,396.54	\$22,000.00	\$22,000.00
	IRRIGATION SYSTEM (MONTHLY FEE)	\$22,067.43	\$21,000.00	\$21,000.00
	Late Payment Charges	\$6,595.00	\$6,000.00	\$6,000.00
	INTEREST	\$20,363.18	\$26,000.00	\$25,000.00
	OTHER	\$2,310.79	\$5,425.00	\$3,200.00
	<b>TOTAL OPERATING REVENUES</b>	<b>\$301,548.82</b>	<b>\$298,425.00</b>	<b>\$295,200.00</b>
<b>OPERATING EXPENSES:</b>				
	WATER - SALARIES & BENEFITS	\$26,547.23	\$27,500.00	\$28,500.00
	IRRIGATION - SALARIES & BENEFITS	\$14,094.77	\$13,500.00	\$14,300.00
	SEWER - SALARIES & BENEFITS	\$26,547.25	\$27,800.00	\$28,500.00
	WATER - OPERATIONS	\$27,858.02	\$34,600.00	\$34,600.00
	IRRIGATION - OPERATIONS	\$1,727.84	\$1,850.00	\$1,850.00
	SEWER - OPERATIONS	\$16,910.47	\$18,000.00	\$18,000.00
	DEPRECIATION	\$85,766.76	\$85,500.00	\$85,500.00
	ASSESSMENTS PAID	\$3,364.16	\$4,200.00	\$5,000.00
	TRASH COLLECTION	\$31,489.92	\$33,000.00	\$34,000.00
	LANDFILL	\$20,129.49	\$24,000.00	\$24,500.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$254,435.91</b>	<b>\$269,950.00</b>	<b>\$274,750.00</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>\$47,112.91</b>	<b>\$28,475.00</b>	<b>\$20,450.00</b>
<b>NON-OPERATING REVENUES</b>				
	CONNECTION FEES	\$7,470.00	\$7,470.00	\$7,500.00
	IMPACT FEES	\$9,190.00	\$7,560.00	\$7,350.00
<b>NON-OPERATING EXPENSES</b>				
	INTEREST EXPENSE	\$4,097.87	\$4,285.00	\$4,200.00
	<b>NET INCOME (LOSS)</b>	<b>\$59,675.04</b>	<b>\$39,220.00</b>	<b>\$31,100.00</b>

AURORA CITY - Fiscal 2008 Budgets

<b>CEMETERY PERPETUAL CARE FUND</b>				
<b>AcctNo</b>	<b>Description</b>	<b>Actual 2006</b>	<b>2007 Estimated</b>	<b>Budget 2008</b>
	<b>REVENUES:</b>			
	Sale of Perpetual Care	\$1,100.00	\$2,000.00	\$2,000.00
	<b>TOTAL REVENUE</b>	\$1,100.00	\$2,000.00	\$2,000.00
	Beginning Fund Balance,	\$53,988.75	\$55,088.75	\$57,088.75
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	\$55,088.75	\$57,088.75	\$59,088.75
	<b>TOTAL EXPENDITURES</b>			
	<b>Ending Fund Balance</b>	\$55,088.75	\$57,088.75	\$59,088.75

<b>CAPITAL PROJECTS FUND - FIRE DEPARTMENT EQUIPMENT</b>				
<b>AcctNo</b>	<b>Description</b>	<b>Actual 2006</b>	<b>2007 Estimated</b>	<b>Budget 2008</b>
	<b>REVENUES:</b>			
	Transfers from General Fund	\$10,000.00	\$10,000.00	
	Grants	\$16,000.00	\$11,605.07	
	Reimbursement			
	<b>TOTAL REVENUE</b>	\$26,000.00	\$21,605.07	
	Beginning Fund Balance	\$19,112.25	\$25,675.92	\$35,558.34
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	\$45,112.25	\$47,280.99	\$35,558.34
	<b>TOTAL EXPENDITURES</b>	\$19,436.33	\$11,722.65	\$15,000.00
	<b>Ending Fund Balance</b>	\$25,675.92	\$35,558.34	\$20,558.34

<b>CAPITAL PROJECTS FUND - FIRE TRUCK</b>				
<b>AcctNo</b>	<b>Description</b>	<b>Actual 2006</b>	<b>2007 Estimated</b>	<b>Budget 2008</b>
	<b>REVENUES:</b>			
	Transfers from General Fund	\$15,000.00	\$5,000.00	
	Grants		\$225,000.00	
	Other: Sale of truck		\$7,500.00	
	<b>TOTAL REVENUE</b>	\$15,000.00	\$237,500.00	
	Beginning Fund Balance	\$37,225.00	\$52,225.00	\$63,188.00
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	\$52,225.00	\$289,725.00	\$63,188.00
	<b>TOTAL EXPENDITURES</b>		\$226,537.00	
	<b>Ending Fund Balance</b>	\$52,225.00	\$63,188.00	\$63,188.00

AURORA CITY - Fiscal 2008 Budgets

<b>CAPITAL PROJECTS FUND - PARKS &amp; CEMETERY IMPROVEMENTS</b>				
<b>AcctNo</b>	<b>Description</b>	<b>Actual 2006</b>	<b>2007 Estimated</b>	<b>Budget 2008</b>
	<b>REVENUES:</b>			
	Transfers from General Fund		\$7,000.00	
	Grants			
	Donations/Contributions/Other			
	<b>TOTAL REVENUE</b>		\$7,000.00	
	Beginning Fund Balance	\$8,045.86	\$2,844.08	\$5,995.83
	<b>TOTAL AVAILABLE FOR APPROP.</b>	\$8,045.86	\$9,844.08	\$5,995.83
	<b>TOTAL EXPENDITURES</b>	\$5,201.78	\$3,848.25	\$5,995.83
	<b>Ending Fund Balance</b>	\$2,844.08	\$5,995.83	\$0.00
<b>CAPITAL PROJECTS FUND - VEHICLE &amp; EQUIPMENT PURCHASES</b>				
<b>AcctNo</b>	<b>Description</b>	<b>Actual 2006</b>	<b>2007 Estimated</b>	<b>Budget 2008</b>
	<b>REVENUES:</b>			
	Transfers from General Fund	\$10,000.00	\$10,000.00	
	<b>TOTAL REVENUE</b>	\$10,000.00	\$10,000.00	
	Beginning Fund Balance	\$45,241.41	\$32,596.41	\$42,596.11
	<b>TOTAL AVAILABLE FOR APPROP.</b>	\$55,241.41	\$42,596.11	\$42,596.11
	<b>TOTAL EXPENDITURES</b>	\$22,645.00		
	<b>Ending Fund Balance</b>	\$32,596.41	\$42,596.11	\$42,596.11
<b>CAPITAL PROJECTS FUND - LAND PURCHASE / CITY BUILDING</b>				
<b>AcctNo</b>	<b>Description</b>	<b>Actual 2006</b>	<b>2007 Estimated</b>	<b>Budget 2008</b>
	<b>REVENUES:</b>			
	Transfers from General Fund	\$3,415.00	\$28,215.00	
	Grant			\$500,000.00
	Other Revenue Sources			
	<b>TOTAL REVENUE</b>	\$3,415.00	\$28,215.00	
	Beginning Fund Balance	\$49,309.83	\$42,724.83	\$57,839.83
	<b>TOTAL AVAILABLE FOR APPROP.</b>	\$52,724.83	\$70,939.83	\$557,839.83
	<b>TOTAL EXPENDITURES</b>		\$13,300.00	\$557,839.83
	<b>Ending Fund Balance</b>	\$52,724.83	\$57,639.83	\$0.00

AURORA CITY - Fiscal 2008 Budgets

<b>CAPITAL PROJECTS FUND - BEAUTIFICATION PROJECT</b>					
<b>AcctNo</b>		<b>Description</b>	<b>Actual 2006</b>	<b>2007 Estimated</b>	<b>Budget 2008</b>
		<b>REVENUES:</b>			
		Transfers from General Fund	\$12,400.00		
		Other Revenue Sources			
		<b>TOTAL REVENUE</b>	<b>\$12,400.00</b>		
		Beginning Fund Balance	\$0.00	\$12,400.00	\$12,400.00
		<b>TOTAL AVAILABLE FOR APPROPR.</b>	<b>\$12,400.00</b>	<b>\$12,400.00</b>	<b>\$12,400.00</b>
		Beautification Project Expenditures			\$12,400.00
		<b>TOTAL EXPENDITURES</b>			<b>\$12,400.00</b>
		<b>Ending Fund Balance</b>	<b>\$12,400.00</b>	<b>\$12,400.00</b>	<b>\$0.00</b>